

**IN THE UNITED STATES DISTRICT COURT**  
**FOR THE DISTRICT OF NEW MEXICO**

EMANUEL SORIANO and  
BARBARA CIAMPA,

Plaintiffs, on behalf of themselves  
and others similarly situated,

v.

No. 2:25-cv-00265-WJ-JHR

UNITED STATES OF AMERICA,  
Internal Revenue Service,

Defendant.

**MEMORANDUM OPINION AND ORDER OF DISMISSAL**

Stephen L. Flowers, who is an “Ambassador of Christ,” filed the Complaint and five other documents on behalf of Plaintiffs. *See* Complaint for a Civil Case, Doc. 1, filed March 13, 2025.

Plaintiffs, who apparently are homeless, allege:

Plaintiff[s] and others similarly situated] are entitled to their own place with water, food storage, shelter, transportation, communication and housing that the Defendant prevented from happening in 1969 by deceiving the Sovereign Christian Churches without proper jurisdiction using the 501(c)(3) non-profit corporation that replaced the Sovereign Christian Churches Chief, whose instructed responsibility is to add to the Church, therefore causing Church membership, and Christianity, to decline by 30% becoming in-affective [sic] in following their instruction to relieving the Plaintiff[s] that was not even large enough to count in 1969 but is now approximately 2% of the American population. This is a violation of the Free Exercise clause of the First Amendment to the Constitution of the United States of America.

Complaint at 4. Plaintiffs seek compensatory damages and injunctive relief giving certain churches a tax exemption without filing a 501(c)(3) application. *See* Complaint at 4, 15.

United States Magistrate Judge Jerry H. Ritter notified Plaintiff:

- (i) Mr. Flowers cannot file documents or otherwise represent Plaintiffs in this case because Mr. Flowers is not an attorney authorized to practice before this Court.

- (ii) Plaintiffs did not sign the Complaint or the other five documents filed in this case as required by Fed. R. Civ. P. 11(a).
- (iii) Plaintiffs have not paid the \$405.00 fee or filed Applications to Proceed in District Court Without Prepaying Fees or Costs (Long Form).
- (iv) The Complaint does not show that the Court has jurisdiction over this matter because there are no allegations in the Complaint showing that the United States waived sovereign immunity regarding Plaintiffs' claims.
- (v) It appears that Plaintiffs are asserting claims on behalf of certain churches, because Plaintiffs seek an "injunction that would give Churches tax exemption without filing a 501(c)(3)," but Plaintiffs cannot bring claims on behalf of others without counsel.
- (vi) The Complaint fails to state a claim because there are no allegations explaining what the United States Internal Revenue Service did to Plaintiffs or what specific legal rights of Plaintiffs that Plaintiffs believe the United States Internal Revenue Service violated.

See Order to Show Cause, Doc. 8, filed March 14, 2025. Judge Ritter ordered Plaintiffs to:

- (i) Either sign the Complaint and the other five documents filed in this case or have an attorney authorized to practice before this Court sign those documents;
- (ii) Either pay the filing fee or file Applications to proceed *in forma pauperis*;
- (iii) Show cause why the Court should not dismiss this case for lack of jurisdiction and failure to state a claim; and
- (iv) File an amended complaint.

See Order to Show Cause at 7-8. Plaintiffs did not comply with or otherwise respond to the Order to Show Cause by the April 4, 2025, deadline.

The Court dismisses this case because Plaintiffs: (i) did not sign the Complaint or have an attorney authorized to practice in this Court sign the Complaint; (ii) did not pay the filing fee or file Applications to proceed *in forma pauperis*; (iii) did not show cause why the Court should not dismiss this case for lack of jurisdiction and failure to state a claim; and (iv) did not file an amended complaint. Because it is dismissing this case, the Court denies the pending motions in this case as moot.

**IT IS ORDERED** that:

- (i) This case is **DISMISSED without prejudice**.
- (ii) The following motions are **DENIED as moot**:
  - (a) Plaintiff's Motion to Appoint Class Counsel, Doc. 2, filed March 13, 2025;
  - (b) Plaintiff's Motion for Class Certification, Doc. 3, filed March 13, 2025;
  - (c) Motion for Hearing on Motion to Certify Movant's Authority, Doc. 4, filed March 13, 2025;
  - (d) Motion to Verify and Certify Example A, Doc. 5, filed March 13, 2025; and
  - (e) Plaintiffs Motion to Waive Court Fees, Doc. 6, filed March 13, 2025.

/s/

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**WILLIAM P. JOHNSON**  
**SENIOR UNITED STATES DISTRICT JUDGE**